



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

October 22, 2010

Daniel Miller, Director Sponsored Programs
St. Louis University – School of Public Health & New Hope Clinic
3700 West Pine Mall
St. Louis, MO 63108

RE: Ryan White Part A and Part B (Project #2010-DOH9)

Dear Mr. Miller:

Enclosed is a report of the fiscal monitoring review of St. Louis University, a not-for-profit organization, Ryan White Part A and Part B Programs, for the period March 1, 2009, through October 31, 2009. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of the St. Louis University. Fieldwork was completed on January 28, 2010.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Department of Health (DOH) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

Cc: Joan McCray, Fiscal Manager, DOH
Amber Wagner, Grants Administrator, DOH



CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)
RYAN WHITE PART A AND B**

**ST. LOUIS UNIVERSITY
CONTRACT #HD-09-53 AND #HD-09-52
CFDA #93.914 AND #93.917**

FISCAL MONITORING REVIEW

MARCH 1, 2009 THROUGH OCTOBER 31, 2009

PROJECT #2010-DOH9

DATE ISSUED: OCTOBER 22, 2010

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
RYAN WHITE PART A AND B
ST. LOUIS UNIVERSITY
FISCAL MONITORING REVIEW
MARCH 1, 2009 THROUGH OCTOBER 31, 2009**

TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observation	2

INTRODUCTION

Background

Contract Name: St. Louis University – School of Public Health & New Hope Clinic

Contract Numbers: HD-09-53 (Ryan White Part A)
HD-09-52 (Ryan White Part B)

CFDA Numbers: 93.914 (Ryan White Part A)
93.917 (Ryan White Part B)

Contract Periods: March 1, 2009 through February 28, 2010 (Ryan White Part A)
March 1, 2009 through February 28, 2010 (Ryan White Part B)

Contract Amounts: \$279,573 (Ryan White Part A)
\$124,583 (Ryan White Part B)

These contracts provided Ryan White Part A and Part B funds to St. Louis University – School of Public Health & New Hope Clinic (Agency) to provide supportive services to the Metro St. Louis HIV Health Services Planning Council and to procure case management services for Missouri residents living with HIV and/or AIDS within the St. Louis HIV region.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Health (DOH) requirements for the period March 1, 2009, through October 31, 2009, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by DOH. Evidence was tested supporting the reports the Agency submitted to DOH and other procedures performed as considered necessary. Fieldwork was completed on January 28, 2010.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that Agency did not fully comply with federal, state, and local DOH requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2009-DOH12, issued July 22, 2009, noted no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the year ended June 30, 2008; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated October 13, 2008 and expressed unqualified opinions on the general purpose financial statements and the major federal awards. There were no material weaknesses or significant deficiencies identified on the general purpose financial statements. There were significant deficiencies and material weakness disclosed on the major federal awards. The report contained seven (7) findings required to be reported in accordance with OMB Circular A-133; however, none of the findings pertained to the DOH pass-through grants.

The Agency did not qualify as a low-risk auditee.

Summary of Current Observations

There were no current Observations.